

Style Guide

The Budget Office adheres to the standards of *The Chicago Manual of Style*.

Abbreviations

The general rule bureaus should follow when shortening terms to abbreviations and acronyms is to first consider the targeted reader of the information. If the reader is the public, bureaus should rely less upon abbreviations and acronyms. If the audience is internal to the City, more frequent use of abbreviations and acronyms would be appropriate. Regardless of the audience, the first instance of an abbreviation and acronym is preceded by the term spelled out, immediately followed by the acronym or abbreviation in parentheses.

Following is a list of the appropriate shortened titles to use in the budget document narrative, as well as other documents intended for the public:

| Full Title | Shortened Title |
|---------------------------------------|---------------------------|
| Bureau of Emergency Communications | Emergency Communications |
| Bureau of Environmental Services | Environmental Services |
| Bureau of Human Resources | Human Resources |
| Bureau of Development Services | Development Services |
| Bureau of Planning & Sustainability | Planning & Sustainability |
| City Budget Office | CBO |
| Fire & Police Disability & Retirement | FPDR |
| Office for Community Technology | OCT |
| Office of Equity & Human Rights | Equity & Human Rights |
| Office of Government Relations | Government Relations |
| Office of Management & Finance | Management & Finance |
| Office of Community & Civic Life | Civic Life |
| Office of the City Attorney | City Attorney |
| Office of the City Auditor | Auditor's Office |
| Office of the Mayor | Mayor's Office |
| Prosper Portland | Prosper Portland |

| | |
|-----------------------------------------|--------------------------|
| Portland Bureau of Transportation | Bureau of Transportation |
| Portland Children's Levy | Children's Levy |
| Portland Fire & Rescue | Fire Bureau |
| Portland Bureau of Emergency Management | Emergency Management |
| Portland Housing Bureau | Housing Bureau |
| Portland Parks & Recreation | Parks Bureau |
| Portland Police Bureau | Police Bureau |
| Portland Water Bureau | Water Bureau |

Capitalization

| | |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| sideheads and in-columns headings | Initial caps for the first word and all significant subsequent words |
| major object categories | Do not capitalize major object categories (e.g. personnel services, materials and services, capital outlay) |
| commitment items | Do not capitalize commitment items (e.g. beginning fund balance, out-of-town travel, overtime) |
| position titles | Capitalize actual position titles (e.g. Senior Financial Analyst, Office Support Specialist II) |
| Bureau v. bureau | Capitalize when in the name of a bureau (e.g. Bureau of Transportation); do not capitalize when the word is used by itself |
| Central City v. central city | Capitalize when referring to the specific geographic entity and when used as a title (e.g. Funding for capital projects was greater per capita in Central City) |
| City v. city | Capitalize when referring to the City of Portland government; do not capitalize when referring to the Portland geographic area |

| | |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| Citywide v. citywide | Capitalize when meaning throughout City government but do not capitalize when meaning throughout the Portland geographic area |
| Division v. division | Capitalize when part of a title (Hydroelectric Division) but do not capitalize when the word is used by itself |
| email | not capitalized |
| federal | not capitalized |
| Fund v. fund | Capitalize when part of an official name (e.g. Sewer System Operating Fund) but do not capitalize by itself |
| General Fund | both words are capitalized |
| General Fund Capital Set-Aside | all words are capitalized |
| General Fund Compensation Set-Aside | all words are capitalized |
| General Fund discretionary | discretionary is lowercase |
| General Fund overhead | overhead is lowercase |
| Internet | capitalized |
| Office v. office | Only capitalize when it is part of a formal title (e.g. Office of Management & Finance) |
| Program v. program | Capitalize when part of a formal title (e.g. Parks Teen Program); do not capitalize otherwise |
| seasons of the year | Capitalize only when it is part of formal title (e.g. Fall BMP) |
| State v. state | same as City v. city |

Hyphenation

The general rule for hyphenation of terms is to use sparingly and only if doing so will aid readability. Use in cases when compound modifiers (adjectives) precede a noun and the hyphen will lend clarity (e.g. full-length, mass-produced). Refer to the dictionary for guidance about specific, commonly used hyphenated phrases.

| | |
|-------------|------------------|
| interagency | not inter-agency |
|-------------|------------------|

| | |
|------------------------|----------------------------------------------------------------------------------------------|
| interfund | not inter-fund |
| intrafund | not intra-fund |
| nonprofit, nonresident | not non-profit, non-resident |
| online | not on-line |
| website | not web-site |
| hyphenated adjectives | Hyphenate adjectives only if both jointly modify a noun: long-term implications, for example |

Numbers

| | |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9-1-1, 4-1-1, 3-1-1 | These specific phone numbers are expressed with dashes between the numbers |
| expressing numbers | Spell out one to ten, use digits for 11 and above |
| expressing thousands | When rounding dollar amounts between \$100,000 and \$1 million, they should be stated in increments of a million (e.g. \$0.1 million and not \$100,000); do not round dollar amounts in decision package narratives |
| expressing millions | Do not abbreviate million in narrative; \$1.2 million is correct, \$1.2m is not |
| fractions | Spell out fractions in narrative with a hyphen separating the two numerical elements (e.g. three-quarters) |
| rankings in a list | Within a narrative, spell it out (number one of twenty); in titles, use #1, #2, #3 |

Other

| | |
|-------------------|------------------------------------------------------------------------|
| gender neutrality | chairperson not chairman or chairwoman (same applies for spokesperson) |
|-------------------|------------------------------------------------------------------------|

Punctuation

| | |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ampersands - & | Do not use in place of 'and' in narrative except when referring to a bureau title |
| bulleted lists without punctuation | No punctuation is needed within lists that are a simple list of items |
| bulleted lists with periods | Use a period at the end of list of items that are complete sentences. A vertical list is best introduced by a complete grammatical sentence, followed by a colon. |
| bulleted lists with semicolons | In a vertical list that completes a sentence begun in an introductory element and that consists of phrases or sentences with internal punctuation, semicolons may be used between the items, and a period should follow the final item. Each item begins with a lowercase letter. |
| commas in a series | use a comma before "and" |
| fiscal years | FY 2011-12 is correct. FY2011-12, FY 11-12, and FY 2011/12 are not. |
| percentages in text | Use the % sign in narrative, such as "bureaus were directed to make 4% reductions to their budgets." When stating numbers in percentages, they are expressed numerically. |
| slashes | Do not use slashes when "or" or "and" can otherwise be used (e.g. walking and biking paths should be used instead of walking/biking paths). |

Positions

| | |
|-------------------------|-------------------------------------------------------------------|
| FTE | examples of correct formatting are 2.0 FTE, 0.75 FTE, and 0.6 FTE |
| limited term position | not limited-term position |
| ongoing | not on-going |
| one-time | not one time or onetime or 1-time |
| part-time and full-time | hyphens are used |

Glossary

City of Portland Budget Terms

Appropriation: The legal authority to spend funds designated for a specific purpose. Appropriations are made at the intersection of business area (bureau) and fund.

Beginning Balance: Computed for each fund, this represents the net of actual resources less actual requirements in the previous fiscal year.

Budget: The financial, operating, and management plan for the City that establishes annual appropriations in accordance with State of Oregon Local Budget Law to fund the delivery of services.

Budget Calendar: The schedule of major events in the budget process.

Budget Committee: The City Council, sitting as a special committee under Local Budget Law to review and possibly modify the Mayor's Proposed Budget. The Budget Committee votes to approve a budget.

Budget Formulation and Management (BFM): BFM is the City's budget system.

Budget Message: A written explanation of the budget and the City's financial plan and priorities presented to the Budget Committee (City Council) by the Mayor, a requirement of Local Budget Law.

Budget Monitoring Process (BMP): A report submitted by bureaus to the Budget Office three to four times each year. It is the primary means through which the Council is informed of the status of the budget and upon which determination is made on the appropriateness of budget adjustments.

Budget Notes: A listing of policy or programmatic issues that the Council has determined require further study, analyses, action, or other directive.

Budget Phase: A period of time during which a particular part of the budget is prepared. The following are the major phases of the City's budget process:

Requested: The requested appropriation of a bureau as submitted to the City Budget Office and the City Council.

Mayor's Proposed: The Mayor's recommended budget as presented to the Budget Committee.

Approved: The budget as approved by the Budget Committee and subsequently reviewed and certified by the Multnomah County Tax Supervising and Conservation Commission.

Adopted: The budget as passed by ordinance by City Council after certification by the Multnomah County Tax Supervising and Conservation Commission. It is the Adopted Budget from which the City begins operations in the new fiscal year.

Revised: The budget as amended by ordinances adopted by Council throughout the fiscal year.

Budget Reporting and Analysis Support System (BRASS): BRASS is the City's previous budget software.

Budget Year: A fiscal year that has not started yet and for which a budget is being prepared.

Budget Advisory Committee (BAC): A committee, specific to a particular bureau, consisting of citizens appointed by the Commissioner-in-Charge to advise the bureau on its budget development, the prioritization of activities and services within bureau resources, and to make recommendations to Council.

Bureau Expense: A requirement of the programs or services provided by a bureau. Bureau expenses consist of personnel services, internal and external materials and services, and capital outlay.

Bureau Goal: A statement of purpose or policy for a bureau that describes the services provided to meet an identified community need.

Business Area: An organizational unit (typically a bureau or office) of financial accounting that represents a separate area of operations or responsibilities within an organization and to which value changes recorded in Financial Accounting can be allocated.

Capital Asset: A capital asset is a tangible or intangible asset having significant value that is used in operations and has an initial useful life that benefits more than a single CAFR reporting period. Capital assets include land, land improvements, buildings, infrastructure, leasehold improvements, equipment, and construction in progress. Asset capitalization thresholds have been established as follows:

- Land - none
- Buildings - none
- Improvements - \$10,000
- Infrastructure - \$10,000
- Leasehold Improvements - \$10,000
- Equipment - \$5,000
- Computer Software Developed or Obtained for Internal Use - \$5,000

Definitions for each of these categories are:

- "Land" means real estate held for productive use. The cost of land shall include any ancillary charges necessary to ready the land for its intended use such as draining, filling, and grading. Land is not depreciated.
- "Buildings" mean relatively permanent structures used to house persons or property. Buildings may be purchased or constructed by the City. Major components may be capitalized separately. Also classified as buildings are fixtures that are permanently

attached to and made part of buildings in such a manner that removal is not possible without damage to the building.

- "Improvements" mean an addition or change to a capital asset, other than maintenance and repairs, which extends its useful life and/or improves its efficiency, capacity, or usability. Improvements to land such as retaining walls, swimming pools, or picnic facilities that have identifiable useful lives shall be capitalized as improvements. Improvements to buildings shall be capitalized as buildings and improvements to equipment as equipment. Leasehold improvements are classified separately.
- "Infrastructure" means long-lived capital assets that are normally stationary and can be preserved for a significantly greater number of years than most capital assets. Examples are bridges, roads, street lighting, water mains, and sewer systems. Land associated with infrastructure should be reported as land rather than infrastructure. Buildings may be classified as infrastructure if they represent components of an infrastructure subsystem or network.
- "Leasehold Improvement" pertains to leased property for which ownership does not transfer to the lessee at the end of the lease and includes additions or changes to prepare leased assets for initial or continued use. Ownership of such improvements reverts to the lessor upon expiration of the lease.
- "Equipment" means property with a useful life greater than one year that does not lose its identity when removed from its location and is not changed materially or expended in use. Equipment does not include the cost of internally developed software. Also, "minor equipment" means tools and equipment with a unit cost of less than \$5,000. Minor equipment is expensed at acquisition and is not capitalized.
- "Computer Software Developed or Obtained for Internal Use" means computer software with a useful life greater than one year that's purchased from a commercial vendor, internally developed, or contractor-developed to meet the City's internal needs. This does not cover proper accounting for the costs of computer software developed to be sold, leased, or otherwise marketed. Costs of projects during the application development stage shall be capitalized. Typical costs include direct materials or services contributing to the project, payroll and payroll-related costs for employees directly associated with the project, testing costs, and installation costs. Indirect general and administrative costs, training costs, data conversion costs (with the exception of data conversion costs needed to make the software operational), maintenance costs, and indirect overhead shall not be capitalized but shall be expensed as incurred. (Fin-6.09)

Capital Budget: The expenditures scheduled for the first year of the five-year capital improvement plan and included in the budget.

Capital Equipment: Machinery, vehicles, furniture, etc. with a unit cost of \$5,000 or more and an expected life of one year or more.

Capital Improvement Plan (CIP): A multi-year plan listing capital improvement projects, costs, and schedules for completion.

Capital Outlay: A major expenditure category that includes land, buildings, improvements, leasehold improvements, infrastructure, and capital equipment. See Capital Asset.

City Budget Office (CBO): The office responsible for developing and managing the City's budget process according to Local Budget Law, nationally recommended practices, and City policy.

City CPI Inflation: A standard set of inflation percentages distributed by the Budget Office during the budget process. The percentages will be based upon the Portland-Salem Consumer Price Index (CPI) for urban wage earners and clerical workers and other standard measures of inflation and are to be used by all City agencies.

Commitment Item: The general classification of appropriation by type of requirement or resource.

Contingency: A commitment item established for the purpose of meeting unanticipated requirements within a fund. Formal Council action is required for transfers from contingency to other commitment items.

Contract: An agreement whereby the City and an individual, legal, or political entity, agree to do certain things. If the City is to provide service(s) for reimbursement, the bureau to provide the service(s) must indicate the appropriation necessary and identify the source and amount of funds to be received in its budget request. If the City is agreeing to purchase services or a capital asset, the bureau requesting the purchase must have appropriation for the contract and identify the source of funds.

Current Appropriation Level (CAL) Target: This is the extrapolation of a bureau's current discretionary and overhead budget to the budget year. The CAL Target is determined by taking a bureau's current revised budget, subtracting out one-time expenses, and applying City CPI inflation factors.

Current Revised Budget: A bureau's level of appropriation in the current year. The current revised budget is used as the starting point to begin calculation of a bureau's CAL.

Decision Package: A proposed change of discrete levels of service or funding. A decision package can propose new services, reduce current services, or adjust the way services or programs are funded. A decision package is required for each change in General Fund discretionary and overhead resources from a bureau's CAL to its Requested Budget.

Direction to Develop: Direction issued by a member of Council to a bureau (or group of bureaus) to develop a proposal to meet desired service level or objectives. Bureaus develop Decision Packages in response to Council-issued Directions to Develop.

Discretionary/Non-Discretionary Resources: Discretionary resources (such as property tax revenues) may be allocated to various City services at the discretion of Council, as opposed to non-discretionary resources which, by policy or statute, support one service or activity (such as a grant, user fee, or other bureau specific revenue).

Federal Financial Assistance: Assistance provided by a federal agency in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insur-

ance, or direct appropriation to individuals. It includes awards received directly from federal agencies, or indirectly through other units of state and local governments.

Financial Forecast (Plan): A forecast of resources and requirements for a specific fund over a specific period of time. Generally, five-year forecasts are made for each of the City's major operating funds and are submitted to the Budget Office and to City Council. When approved, a fund's financial forecast becomes its financial plan and includes assumptions, risks, and discussion of variables that could affect future resources and requirements.

Fiscal Year (FY): The twelve-month period beginning July 1 and ending June 30 for which the annual budget of the City is adopted.

FTE: Full-time equivalent; the equivalent of one full-time position, including positions shared by multiple employees.

Functional Area: SAP term for budget program. The functional area provides information on the overall purposes or objectives for each transaction. Similar activities are grouped by functional area, based upon high-level objectives for providing major services or accomplishing regulatory responsibilities. Organizations may establish functional areas that are at a lower level than those reported in the budget document.

Fund: A fund is a separate and distinct fiscal/accounting object containing a complete self-balancing set of accounts used to monitor the use of the financial resources/cash of an organization, together with associated liabilities, residual equities, and related changes.

Funded Program: Funded programs can vary from simple activities to complex projects, and can cross fiscal years, funding sources, and organizational units. Funded programs enable you to record budget, control postings, and monitor the performance of internal projects. Funded programs provide budget visibility for capital projects, interagency billings, and cash transfers.

Fund Expense: Fund expenses consist of contingency, debt service, and interfund transfers.

Funds Center: A clearly defined area of responsibility in Funds Management. The Funds Center is an organizational unit within a Financial Management area to which budget can be assigned.

Grants: A generic term that means financial assistance received from either state, federal, or foundation sources.

Interagency Agreement (IA): An agreement for provision and receipt of services between City bureaus. The IA establishes a mutually agreed upon budget amount for anticipated services to be provided and received. Interagency agreements are balanced using funded programs.

Internal Services: OMF divisions and bureaus which exist to provide services to other City bureaus. These services include: CityFleet, Printing & Distribution, Facilities Management, Risk Management (insurance and workers compensation), EBS Services, and Technology Services.

Local Budget Law: Oregon Revised Statutes, Chapter 294, which prescribes budgeting practices for municipalities within Oregon.

Major Object Code: A broad category of expenditures such as personnel services, external materials and services, internal materials and services, capital outlay, contingency, etc.

Mission: A statement of an organization's overall purpose.

Objective: A desired result of a group of related activities performed by a bureau in which the achievement satisfies part or all of a bureau goal.

One-Time Appropriation: Expenditures budgeted to support projects or services that will end during the time period encompassed by the current financial plan for a bureau's operating fund. After the project or service is completed, appropriation is removed and not considered part of normal operating or capital costs.

One-Time Resources: Resources budgeted from a funding source that will end during the time period encompassed by the current financial plan for a bureau's operating fund. One-time resources are used to support one-time appropriations.

Ongoing Appropriation: Expenditures budgeted to support projects or services that will continue beyond the time period encompassed by the current financial plan for a bureau's operating fund. Ongoing appropriations are supported by ongoing resources.

Ongoing Resources: Resources budgeted from a funding source that will continue beyond the time period encompassed by the current financial plan for a bureau's operating fund. Ongoing resources are used to support ongoing appropriations. Uncommitted ongoing resources may be used to support one-time appropriations.

Oregon Revised Statutes (ORS): The laws of the State of Oregon.

Overhead: An amount assessed at the fund level to support central administrative and other services.

Personnel Cost Forecasting (PCF): this is the module within BFM that manages personnel data and forecasts personnel costs. In BRASS this module was called "SBFS".

Performance Measure: An indicator that measures the degree of accomplishment of a City, bureau, or program-level objective. Measure types are as follows:

- **Workload measures** describe a quantity of work performed.
- **Output measures** specify quantity or number of units produced. Outputs are activity-oriented, measurable, and typically controllable.
- **Outcome measures** are qualitative consequences associated with a program or service. External forces sometimes limit managerial control of the measure. Outcome measures express "why" City services or programs exist, and can include measures of service quality.
- **Efficiency measures** are inputs used per unit of output. They tell us "at what financial cost" were these inputs, outputs, and outcomes reached
- **Key Performance Measures (KPMs)** are indicators of bureau core service delivery that guide Council decision-making. In BFM, KPMs will become a measure sub-type in order to create a set of Citywide indicators.

Program Offer: A set of related activities and services that is designed to achieve bureau-level goals and objectives and has a clear link to the City mission and one or more City goals. Every program should have at least one, and preferably a diverse set of associated performance measures that communicate program results. The budget for a program is displayed in the City's budget document and is the functional unit about which City Council makes financial decisions during the budget process. Bureaus should use the appropriate 6 character functional area to define a program's budget. A bureau's total budget is divided across one or more program offer budgets.

Project: An activity or group of activities with discrete beginning and ending dates and specific accomplishments or end products. It may be operating or capital.

Requirements: The sum of all appropriated and unappropriated commitments in a fund. Total requirements must always equal total resources in a fund. Requirements include bureau expenses, contingencies, interfund cash transfers, debt service, and unappropriated ending fund balance.

Reserves: Resources set aside for unanticipated, emergency expenses, and downturns in the economy.

Resources: The sum of all anticipated receipts for a fund plus beginning balance. Total resources must always equal total requirements in a fund.

Revenue: Money received into a fund from outside the fund which, together with beginning fund balances, forms the fund resources for a given fiscal year.

SAP: The City's financial and human resource software system.

Special Appropriation: Funds appropriated and used for special projects, programs, and membership dues that provide Citywide benefit and are not specific to any bureau's operating budget.

Tax Supervising & Conservation Commission (TSCC): The state-authorized body that reviews the budgets of all government entities within Multnomah County prior to adoption by their elected officials. TSCC certifies that the budget is in compliance with Local Budget Law.